

Application for license.

Conditions of license.

Automatic lockers for clothing, etc. excepted.

Other exceptions.

Drinking cup machines excepted.

Presumption that machines licensed are lawful.

No refund.

Violation of section authorizes seizure of machines.

Liability unaffected.

Subdivisions may tax.

(a). In making application for license under this section, the applicant shall specify the serial number of the machine for which license is desired. The license shall carry the serial number to correspond with that on the application, and no such license shall be transferable to any other machine. It shall be the duty of the person in whose place of business the machine is operated or located to see that the proper State license is attached to the bottom of the machine before its operation shall commence. Failure to do so shall make such person liable for the additional tax imposed in Section 190 of this Act.

(b). This section shall not apply to any automatic locker used as a depository for parcels, clothing, or luggage, nor to machines owned and operated by any retail merchant in his own place of business for delivering merchandise of the market value of the coin deposited, unless trade checks or tokens, whether or not redeemable or of any value, are given in addition to merchandise, in which event the tax herein provided shall apply; nor shall it apply to slot machines from which drinking cups are delivered at not more than one cent per cup, or to penny food vending machines.

(c). Upon application being made for a license to operate any machine or apparatus under this section, the Commissioner of Revenue is hereby authorized to presume that the operation of such machine or apparatus is lawful, and when a State license has been issued for the operation thereof, the sum paid for such State license shall not be refunded, notwithstanding that the operation of such machine or apparatus shall afterwards be prohibited.

(d). If any person, firm, or corporation shall fail, neglect or refuse to comply with the terms and provisions of this section, and shall fail to attach the proper State license to any machine or apparatus as herein provided, the Commissioner of Revenue, or his agents or deputies, shall forthwith seize and remove, or order removed, such machine or machines, and shall hold the same until the provisions of this section have been complied with.

(e). Nothing in this section shall be construed to relieve the owner of any such machine or apparatus of liability for the tax.

(f). Counties may levy a license tax on the business taxed in this section upon slot machines, and cities or towns may levy a tax on such machines within their limits, but in neither case shall the tax so levied exceed the tax levied by the State.